

Table of Earnings Bases and Tax Rates

Maximum Earnings Base and Tax Rate							
Tier I			Tier II			RUIA	
YEAR	Base	Employer & Employee	Base	Employer	Employee	Monthly Base	Employer
1985	\$39,600	7.05	\$29,700	13.75	3.5	\$600	8.0
1986	\$42,000	7.15	\$31,500	14.75	4.25	\$600	8.0
1987	\$43,800	7.15	\$32,700	14.75	4.25	\$600	8.0
1988	\$45,000	7.51	\$33,600	14.75	4.25	\$600	8.0
1989	\$48,000	7.51	\$35,700	16.1	4.9	\$710	8.0
1990	\$51,300	7.65	\$38,100	16.1	4.9	\$745	8.0
1991	\$53,400	7.65	\$39,600	16.1	4.9	\$765	*
1992	\$55,500	7.65	\$41,400	16.1	4.9	\$785	*
1993	\$57,600	7.65	\$42,900	16.1	4.9	\$810	*
1994	\$60,600	7.65	\$45,000	16.1	4.9	\$840	*
1995	\$61,200	7.65	\$45,300	16.1	4.9	\$850	*
1996	\$62,700	7.65	\$46,500	16.1	4.9	\$865	*
1997	\$65,400	7.65	\$48,600	16.1	4.9	\$890	*
1998	\$68,400	7.65	\$50,700	16.1	4.9	\$925	*
1999	\$72,600	7.65	\$53,700	16.1	4.9	\$970	*
2000	\$76,200	7.65	\$56,700	16.1	4.9	\$1,005	*
2001	\$80,400	7.65	\$59,700	16.1	4.9	\$1,050	*
2002	\$84,900	7.65	\$63,000	15.6	4.9	\$1,100	*
2003	\$87,000	7.65	\$64,500	14.2	4.9	\$1,120	*
2004	\$87,900	7.65	\$65,100	13.1	4.9	\$1,130	*
2005	\$90,000	7.65	\$66,900	12.6	4.4	\$1,150	*
2006	**						

* Rate determined for each employer based on experience of their employees.

** Current rates and future projections are on RRB web site. Projections of future earnings bases are updated in January and July.